

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934

Release No. 71161 / December 20, 2013

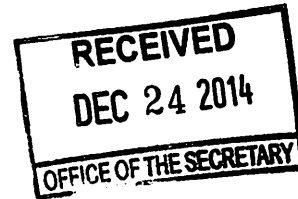
ACCOUNTING AND AUDITING ENFORCEMENT

Release No. 3521 / December 20, 2013

ADMINISTRATIVE PROCEEDING

File No. 3-15659

INITIAL DECISION RELEASE NO. 673



In the Matter of

Thomas D. Melvin, CPA

Respondent.

**REQUEST FOR EXTENSION
OF BRIEFING DEADLINE**

COMES NOW Thomas D. Melvin, CPA, by and through undersigned counsel, and requests that the Commission extend the time for filing his initial brief from December 26, 2014 to and including January 16, 2015.

In support of the foregoing, Mr. Melvin states the following:

1. This proceeding has not been extended or lengthy.
2. No prior request for an extension of the brief has been requested.
3. This is an appeal from the Hearing Officer's decision.
4. The request will not impact the timeliness of decision by the Commission.
5. Joshua Mayes, trial counsel for the SEC Atlanta Office, does not oppose this request.
6. Given the intervention of the Christmas holiday, counsel does not have adequate time to complete researching and drafting of the brief.

WHEREFORE, Mr. Melvin respectfully requests that the filing deadline for his initial brief be extended to and including January 16, 2015.

This 23rd day of December, 2014.


C. BRIAN JARRARD
